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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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| In re | : | Chapter 11 |
| | : | |
| DELPHI CORPORATION, et al., | : | Case No. 05-44481 (RDD) |
| | : | |
| Debtors. | : | (Jointly Administered) |
| | : | |
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JOINT STIPULATION AND AGREED ORDER DISALLOWING
AND EXPUNGING PROOF OF CLAIM NUMBER 16729
(COMMONWEALTH OF VIRGINIA DEPARTMENT OF TAXATION)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and the Commonwealth of Virginia Department of Taxation ("Virginia") respectfully submit this Joint Stipulation And Agreed Order Disallowing And Expunging Proof Of Claim Number 16729 (Commonwealth Of Virginia Department Of Taxation) (the "Joint Stipulation") and agree and state as follows:

WHEREAS, on October 8, 2005, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on October 18, 2007, Virginia filed proof of claim number 16729 against Delphi, which was styled as an "Administrative Expense Claim Request," asserting a claim in the amount of \$14,579.98 (the "Claim") arising from certain taxes allegedly owed by Delphi to Virginia for the 2005 tax year.

WHEREAS, on October 26, 2007, the Debtors objected to the Claim pursuant to the Debtors' Twenty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Claims Subject To Modification That Are Subject To Prior Orders, And Modified Claims Asserting Reclamation That Are Subject To Prior Orders (Docket No. 10738) (the "Twenty-Second Omnibus Claims Objection").

WHEREAS, on November 6, 2007, Virginia filed its Commonwealth Of Virginia Department Of Taxation's Response To Debtors Twenty-Second Omnibus Objection To Claims

(Docket No. 10848) (the "Response").

WHEREAS, on August 8, 2008, to resolve the Twenty-Second Omnibus Claims Objection with respect to the Claim, Delphi and Virginia entered into a settlement agreement (the "Settlement Agreement").

WHEREAS, pursuant to the Settlement Agreement, (i) Delphi agrees to pay Virginia \$2,462.00 (corresponding to \$2,041.00 in postpetition taxes and \$421.00 in postpetition interest) in satisfaction of the pro rata portion of the 2005 postpetition taxes asserted in the Claim and (ii) Virginia agrees that proof of claim number 16729 shall be disallowed and expunged with prejudice.

WHEREAS, Delphi is authorized to enter into the Settlement Agreement either because the Claim involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and Virginia stipulate and agree as follows:

1. Proof of claim number 16729 shall be disallowed and expunged with prejudice.
2. Virginia shall withdraw its Response to the Twenty-Second Omnibus Claims Objection with prejudice.

So Ordered in New York, New York, this 27th day of August, 2008

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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